**The Hon'ble Sri Justice Bilal Nazki**
**and**
**The Hon'ble Sri Justice Nooty Ramamohana Rao**

**Writ Petition No.14668, 14669, 14677, 14682, 14685, 14725, 15221, 15231, 15235, 15235, 15514, 15531, 16647, 14880, 19347, 19350, 19353, 19354, 19355, 19356, 19357, 19358, 19361, 19363, 19364, 16094, 16521, 16524, 21145 of 2006 & 15998 of 2005**

**Common Order:** ***(Per the Hon'ble Sri Justice Bilal Nazki)***

This batch of cases pertains to Form-I Distraint Orders/notices under the Revenue Recovery Act issued by the respondents to the petitioners towards arrears on account of Entertainment Tax.

The learned Counsel for the petitioners submits that the petitioners are not averse to paying the tax, but, there were no notices given to writ petitioners in some of the Writ Petitions and the notices issued to the writ petitioners in other Writ Petitions were without any basis and, as a matter of fact, most of the tax has already been paid by the writ petitioners.

In view of this submission, we direct all the petitioners to approach the Commercial Tax Officers concerned within a period of two weeks from the date of receipt of a copy of this order and the Commercial Tax Officers shall apprise the petitioners of the taxes allegedly

not paid. The petitioners shall also apprise the Commercial Tax Officers of the amounts they have already deposited towards the tax. If any reconciliation is needed, the Commercial Tax Officers may do so and after the reconciliation, the Commercial Tax Officers may issue fresh notices of demand to the petitioners and provide them a reasonable opportunity to deposit the tax, as we have seen that in some of the notices issued earlier only two hours time was given to deposit the tax amount. After issuing fresh notices, if any, to the petitioners, the respondents shall be at liberty to collect the tax in accordance with law.

With these observations, the Writ Petitions are disposed of. The impugned Form-I Distraint Orders/notices under the Revenue Recovery Act are hereby set aside. No costs.

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**(Bilal Nazki, J)**

**24th April, 2007**

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**(Nooty Ramamohana Rao, J)**

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